

### **Instructional Materials Public Hearing for Fiscal Year 2003-04**

In fiscal year 2003-04, the base revenue limit did not increase by at least one percent per unit of average daily attendance from the prior fiscal year; therefore, for fiscal year 2003-04, local education agencies are not subject to the requirements of *Education Code* Section 60119.

Auditors are not required to perform audit steps (b) and (c) under Section 19828 of the 2003-04 Audit Guide. The remaining audit steps in Section 19828 are still required.